

IN THE UNITED STATES BANKRUPTCY COURT FOR THE  
WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)	
	)	
LAWSON NURSING HOME, INC., , <sup>1</sup>	)	Bankruptcy Case No. 18-23979-GLT
	)	
Debtor.	)	Chapter 11
	)	
	)	
	)	Related Docket No.:
WILLIAM G. KRIEGER, Chapter 11	)	
Trustee of Lawson Nursing Home, Inc.,	)	
	)	Hearing Date & Time: Dec. 16, 2021 at
	)	9:30 a.m.
v.	)	Response Date: Dec. 6, 2021
	)	
THE HUNTINGTON NATIONAL BANK,	)	
ALLEGHENY COUNTY TREASURER,	)	
BFS CAPITAL, BRIDGEPORT CAPITAL	)	
FUNDING, LLC, PENNSYLVANIA	)	
DEPARTMENT OF REVENUE, WEST	)	
JEFFERSON HILLS SCHOOL DISTRICT,	)	Related to Docket No. 625
EVEREST BUSINESS FUNDING,	)	
ATLAS ACQUISITION, LLC,	)	
JOHNSON PHARMACEUTICAL	)	
SERVICES, INC., JEFFERSON HILLS	)	
BOROUGH, BANK DIRECT	)	
CAPTIAL FINANCE, PENNSYLVANIA	)	
DEPARTMENT OF HUMAN SERVICES,	)	
PENNSYLVANIA DEPARTMENT OF	)	
HEALTH, INTERNAL REVENUE	)	
SERVICE, COFACTOR, LLC,	)	
ACCELERATED CARE PLUS LEASING	)	
INC., RICOH USA INC., COMCAST,	)	
DUQUESNE LIGHT, GORDON FOOD	)	
SERVICE, PA AMERICAN WATER,	)	
COMMONWEALTH OF PA UCTS,	)	
PEOPLES NATURAL GAS, and	)	
OFFICE OF THE UNITED STATES	)	
TRUTSEE,	)	
	)	
Respondents.	)	

<sup>1</sup> The Debtor in this case along with the last four digits of its federal tax identification number is Lawson Nursing Home, Inc. (5754)

**ORDER**

AND NOW, this \_17th Day of December \_\_, 2021, upon consideration of the Chapter 11 Trustee's (the "Chapter 11 Trustee") Motion for entry of an order Authorizing the Distribution of Estate Funds and the Dismissal of the Bankruptcy Case (the "Motion"), it is hereby

ORDERED, ADJUDGED, and DECREED that the Motion is Granted; and it is further

ORDERED, ADJUDGED, and DECREED that the bankruptcy estate is administratively insolvent; it is further

ORDERED, ADJUDGED and DECREED that the Chapter 11 Trustee is authorized to distribute to Gleason & Associates the sum of \$5,000 for the purpose of paying for final tax returns and U.S. Trustee Fees;

ORDERED, ADJUDGED, and DECREED that the Chapter 11 Trustee is authorized to make the distribution set forth on Exhibit "A" (the "Distribution") attached hereto; and it is further

ORDERED, ADJUDGED, and DECREED that if an administrative claimant fails to negotiate a Distribution check within sixty (60) days of mailing, the Chapter 11 Trustee will take reasonable steps to locate that creditor. If the Chapter 11 Trustee is unable to do so, the Chapter 11 Trustee will perform a subsequent distribution on a pro rata basis to the other chapter 11 administrative creditors; and it is further

ORDERED, ADJUDGED, and DECREED that the Chapter 11 Trustee will file a Report of Distribution (the "Report of Distribution") indicating the name of the administrative creditor and amount distributed; and it is further

ORDERED, ADJUDGED, and DECREED that once the Report of Distribution is filed, the Court will dismiss the Bankruptcy Case, but all prior orders of this Court remain in full force

and effect and survive the dismissal of the Bankruptcy Case, including but not limited to any order avoiding transfers or liens notwithstanding Section 349 of the Bankruptcy Code.

Prepared by John M. Steiner

Date: \_December 17, 2021

BY THE COURT:

  
The Honorable Gregory J. Taddonio  
United States Bankruptcy Judge

AMENDED EXHIBIT "A" Proposed Distributions

Cash on Hand		\$	432,936.94
Plus: Anticipated A/R collection/settlement on account		\$	10,000.00
Less: Reserve for Tax Returns and U.S.T.			
Fees to be distributed to Gleason & Associates	\$	(5,000.00)	
Payment to Jefferson on A/R Reconciliation	\$	(100,000.00)	
Total Amount to Distribute		\$	337,936.94

Administrative Claimant	Proposed Allowed Claim	Proposed Percent of Distribution	Proposed Distribution Amount	Basis for Claim
(Allowed Claim / Total Administrative Claim of Distribution x Total Amount to Distribute)				
PA Dept of Human Services	\$ 368,163.92	0.357769228	\$ 120,903.44	Debtor's Books and Records
Internal Revenue Service	\$ 161,787.30	0.157219419	\$ 53,130.25	POC
PA Dept. of Revenue	\$ 5,423.00	0.005269888	\$ 1,780.89	Debtor's Books and Records
Leech Tishman Fuscalo & Lampl, LLC	\$ 222,671.47	0.216384593	\$ 73,124.35	Final Fee App Order
Commonwealth of PA UCTS	\$ 12,812.44	0.012450695	\$ 4,207.55	POC
William Krieger, Chapter 11 Trustee	\$ 31,255.00	0.03037255	\$ 10,264.01	Final Fee App Order
Gleason & Associates	\$ 114,535.70	0.111301914	\$ 37,613.03	Final Fee App Order
Comcast	\$ 15,384.31	0.014949951	\$ 5,052.14	Debtor's Books and Records
People's Natural Gas	\$ 10,629.52	0.010329408	\$ 3,490.69	Order Dk. 453
PA American Water	\$ 11,519.99	0.011194736	\$ 3,783.11	Order Dk. 381
Calaiaro Valencik	\$ 34,515.47	0.033540965	\$ 11,334.73	Order Dk. 504
Duquesne Light	\$ 17,258.06	0.016770798	\$ 5,667.47	Debtor's Books and Records
Duquesne Light	\$ 831.69	0.000808208	\$ 273.12	Debtor's Books and Records
Accelerated Care Plus Leasing	\$ 12,382.50	0.012032894	\$ 4,066.36	Debtor's Books and Records
Gordon Food Service	\$ 9,883.81	0.009604752	\$ 3,245.80	Order Dk. 178
Totals	\$ 1,029,054.18	100%	\$ 337,936.94	